



To the Mayor and Members of the City Council

August 4, 2015

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**SUBJECT: 15 YEAR BUDGET HISTORY – CITY AUDITOR’S OFFICE**

In an effort to provide a framework for current and future budget requests, staff will be providing 15 years of historical data by department over the next several months. Data will include Fiscal Year 2000 through Fiscal Year 2015.

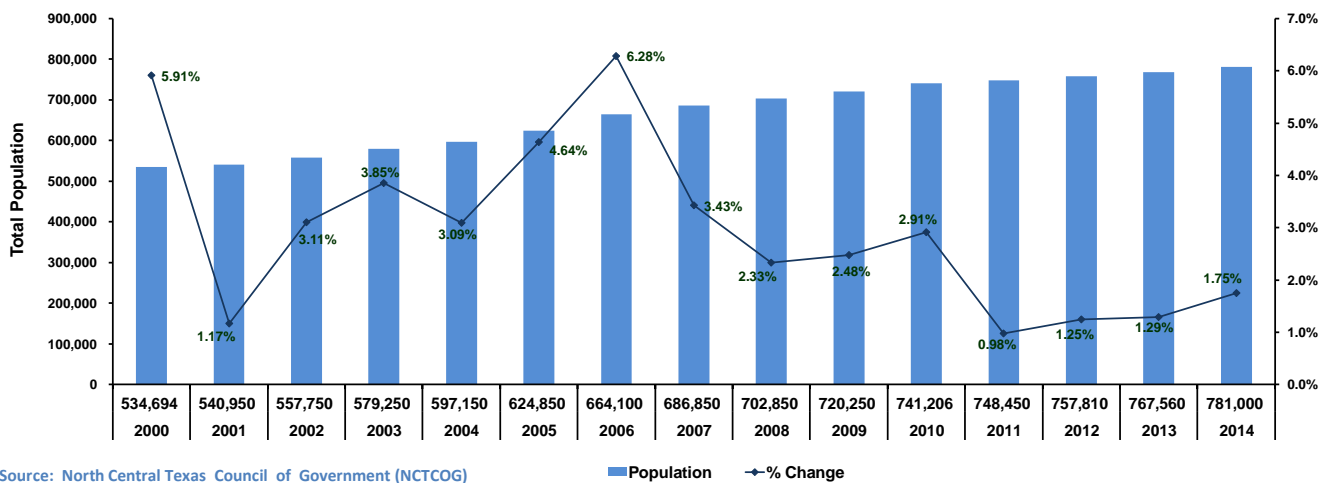
In graph format, the data will include the following components:

1. Population
2. Staffing Levels with Population
3. Square Miles of the City of Fort Worth
4. Adopted Budget with Square Mileage

Population

From 2000 to 2015, the population in Fort Worth has grown by 246,306 new citizens, or about 46 percent. This trend is expected to continue as Fort Worth continues to be singled out as one of the fastest growing cities both in Texas and in America.

**Fort Worth Population Growth**



Square Miles

By comparison, the square mileage in the City has grown from 308 to 353 square miles, or 15 percent. The 25-mile increase from 2002 to 2003 included the annexation of 7,744 acres, known as 287 Zone LPA (M&C PZ-2438).

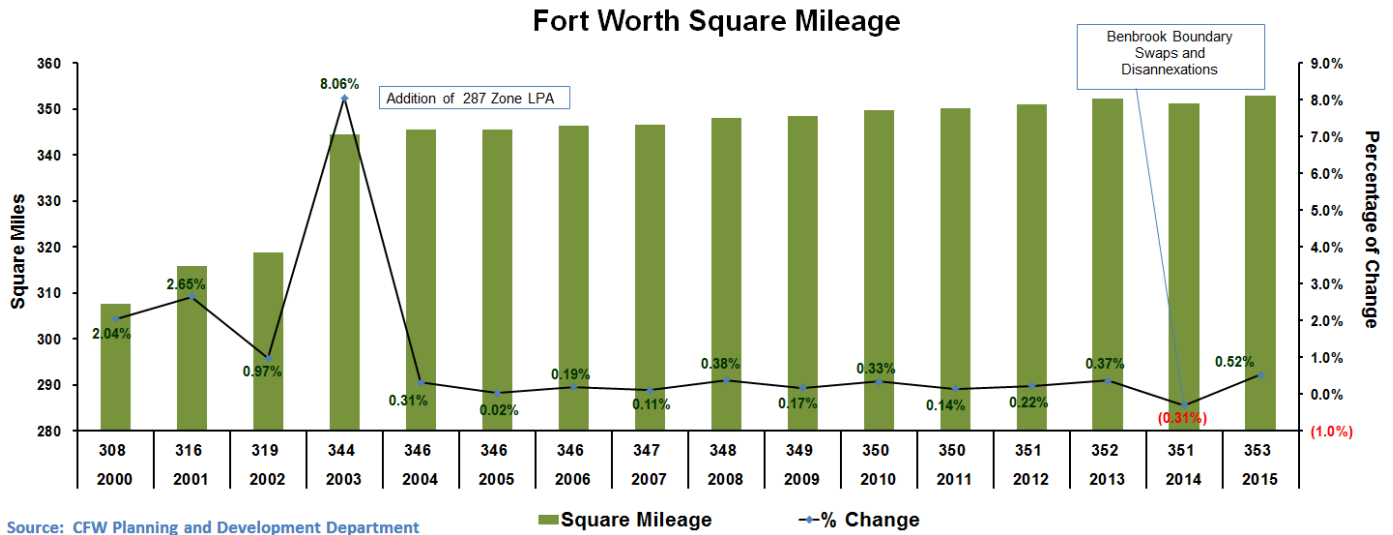


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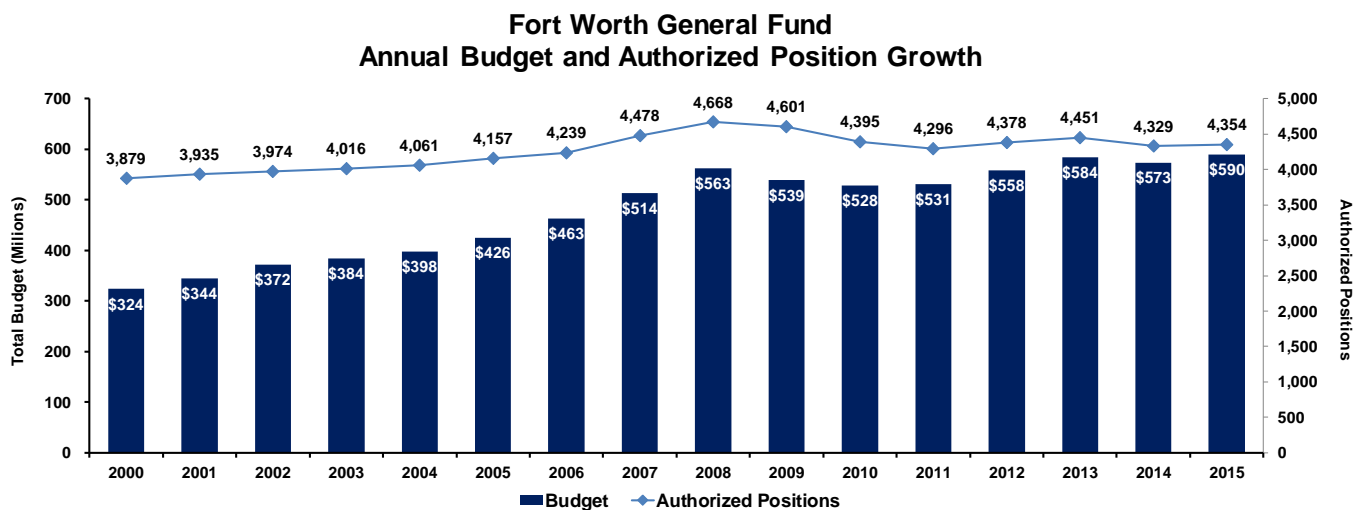
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General Fund Annual Budget and Authorized Positions

The overall growth in population and service area has had its impact on the General Fund total budget and authorized positions. The General Fund adopted budget increased 82 percent from 2000 to 2015, while the authorized positions increased 12 percent over same period.





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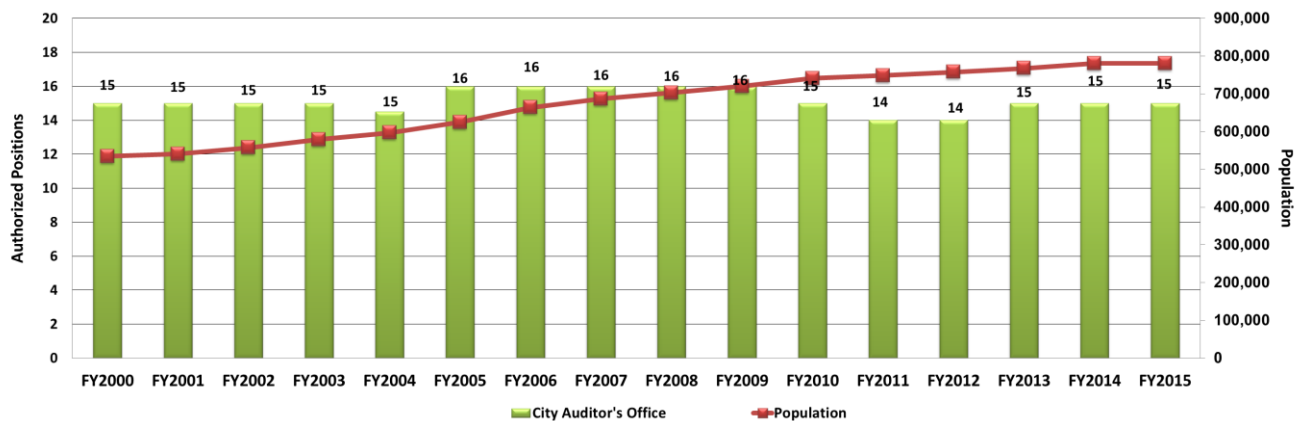
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Impact of Growth in Population and Square Mileage Relative to Budget

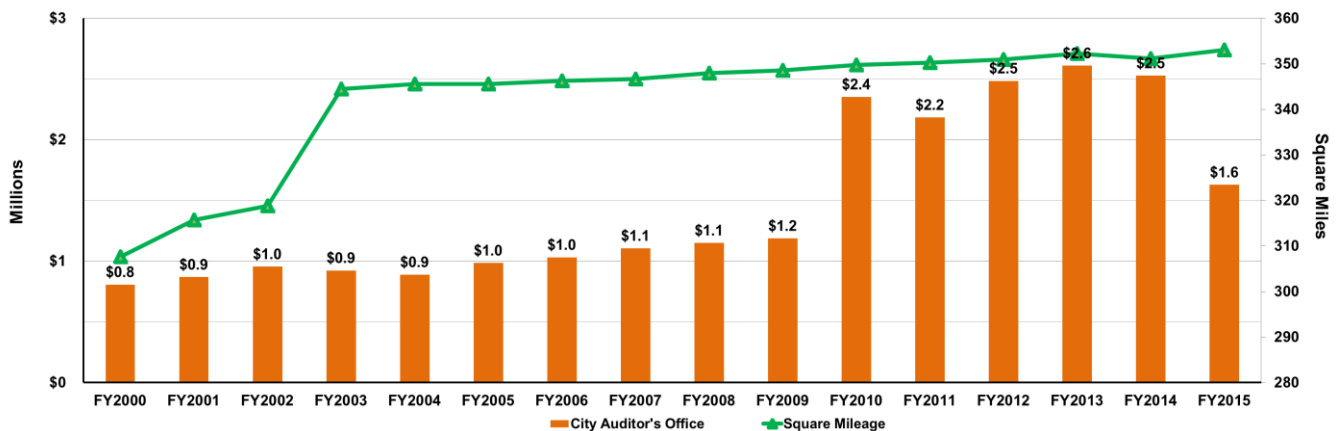
The following chart shows the changes in the authorized positions for the City Auditor’s Office relative to the population of the City. Authorized positions have remained relatively flat from FY2000 to FY2015 hovering around 15 positions.

**City Auditor’s Office Authorized Positions**



The following chart shows the changes in the annual adopted budget for the City Auditor’s Office relative to the geographical size of the City. The City Auditor’s Office adopted budget has increased 102 percent, growing from \$807,186 in FY2000 to \$1,628,112 in FY2015.

**City Auditor’s Office Adopted Budget**



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The 102 percent adopted budget increase from FY2000 to FY2015 includes the following authorized position and budgetary changes:

- FY2001: There were no significant increases in costs or any changes in authorized positions from the prior year.
- FY2002-FY2003: The adopted budget saw a net increase of \$85,754. The significant increases in costs were associated with increased contributions to employee retirement. There were no significant changes in costs or personnel from FY2002 to FY2003.
- FY2004: The adopted budget saw a net decrease of (\$34,687) and a half authorized position. The significant decreases were associated with the elimination of half of a vacant Senior Auditor position.
- FY2005 – FY2009: The adopted budget saw a net increase of \$95,612 and one and a half authorized positions. The significant increases in costs were associated with the implementation of the FY2005 compensation plan, addition of one Auditor and a half grant Auditor positions, group health insurance costs based on historical trends, and retirement contributions. FY2006 – FY2009 saw no significant changes from prior fiscal years.
- FY2010: The adopted budget increased by a net of \$1,164,824 and a decrease in one authorized position. Significant increases included the transfer of external audit fees for the Comprehensive Annual Financial Report from Non-Departmental as part of the budget process to align contractual costs with appropriate departments. Offsetting decreases were associated with the eliminating an Audit Manager position and implementation of eight mandatory furlough days citywide.
- FY2011 – FY2012: The adopted budget saw a net decrease of (\$168,952) and one authorized position. Decreases included the elimination of one auditor position and reduced costs for consultant services for the single audit and the Comprehensive Annual Financial Report. There were no significant changes in costs or personnel from FY2011 to FY2012.
- FY2013 – FY2014: The adopted budget saw a net increase of \$125,043 and one authorized position. The increases were associated with converting an overage Auditor to permanent status to provide grant compliance and other professional services for the annual single audit and the Comprehensive Annual Financial Report. There were no significant changes in costs or personnel from FY2013 to FY2014.

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- FY2015: The adopted budget decreased by (\$898,167). Significant decreases resulted from the transfer of the City of Fort Worth’s annual single audit and Comprehensive Annual Financial Report from the City Auditor’s Office to the Financial Management Services Department, postponement of participation in the peer review, and reducing the usage of scheduled temporaries.

Over the last fifteen years, the City Auditor’s Office did not experience major staffing fluctuations and has averaged 15 positions. Salary costs represent the majority of the budget. The significant budgetary changes over the last decade were associated with the addition and subsequent removal of the costs associated with the single audit and Comprehensive Annual Financial Report, which moved to Financial Management Services Department in FY2015. The department will continue to leverage technology to assess citywide risks and conduct audits to help ensure proper financial management of the City of Fort Worth.

Hopefully you find this information helpful. If you have any questions, please call Patrice Randle, City Auditor, at 817-392-6132 or Aaron Bovos, Financial Management Services Director, at 817-392-8517.

**David Cooke**  
**City Manager**